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硕 士 学 位 论 文

影视企业目标成本管理的研究

Target Cost Management  
for Movie and Television Enterprises

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## 摘 要

随着经济体制改革的深入，影视行业逐渐走向市场，然而目前在影视企业中普遍存在的影视成本居高不下的问题，严重束缚着影视经营创作者的积极性。如何采取有效的成本管理方法是影视企业健康发展的重要问题。目标成本管理是以市场为导向，将企业的经营战略与市场竞争有机结合的全面成本管理系统。可以考虑运用目标成本管理模式，对影视企业进行成本管理。

本文围绕影视企业的目标成本管理进行研究，首先对目标成本管理的基本理论进行了详细介绍；然后对我国影视企业发展现状进行简要评述，并深入分析影视企业特有的运营模式及成本管理特点、现状、存在的问题；接着针对影视企业的目标成本管理系统进行了详细的设计，并指出可能存在的问题；最后结合案例，详细阐述目标成本管理在华谊兄弟中的应用情况、主要问题及完善措施，并从中总结出对我国影视企业改进成本管理系统的建议和未来研究的方向。

本文有如下三个主要贡献点：（1）影视企业在宏观上建立目标成本管理系统，应将成本管理纳入战略发展规划体系，鼓励全员参与，实现成本的持续改善。（2）影视企业在微观实际经营管理中，应采用成本企划思想，对各个影视作品单独核算，进行目标成本管理。目前影视企业成本管理主要存在的问题是缺乏前瞻性，基本还停留在事后核算控制阶段。要真正提高影视企业的成本管理水平，必须将成本管理的内容向影片制作过程的前端延伸，将重点放到研发设计阶段。（3）通过对案例华谊兄弟传媒集团的分析，发现其日常的成本控制已有了目标成本管理的雏形，但仍不成熟，不能很好理解成本企划“中心实施循环”的精髓。应注意在剧本创作阶段通过修改剧本，从源头上对影视作品的生产流程进行再造，从而最大限度地控制影视制作成本。案例研究的结果可以为我国影视企业完善成本管理体系提供思路。

**关键词：**目标成本管理；影视企业；华谊兄弟

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## **Abstract**

With the development of economic reform, the movie and television industry is stepping towards the market. In this industry, high cost is a common situation, which becomes major imprisonment to the managers' innovation passion. So how to introduce an effective cost management system is important to the healthy development of movie and television enterprises. Target Cost Management (TCM) is a comprehensive and advanced cost management system, which is market-oriented, and combines the corporate strategy with the market competition behavior organically. We can use target costing system in the management of movie and television enterprises.

This paper focuses on the target cost management of movie and television enterprises by the following analysis framework. Firstly, it describes the basic theory of target cost management in detail. Secondly, it briefly reviews the current development situation of movie and television enterprises in China. Then it deeply analyzes the unique operating mode and cost management features, status, and problems of movie and television enterprises. Thirdly, it designs a target costing system for the movie and television enterprises, and points out some problems in its application. Fourthly, based on the case of Huayi Brothers Media Group, it discusses the application of target costing system in Huayi Brothers by pointing out its main cost management problem and developing some advanced measures for it. Lastly, for China's movie and television enterprises, it puts forward some suggestions of how to improve the cost management system, and indicates the directions for future research.

There are three contributions in the research: (1) To establish target costing system at macro level, the movie and television enterprises should integrate its cost management system into strategic planning system, and encourage all levels of staff to participate in the cost management and to achieve continuous cost reduction. (2) At micro level, the enterprises should apply the target costing system to its controlling



and accounting system. When we concern that the main problems of cost management in movie and television enterprises are the lack of perspective emphasize, and still staying at traditional accounting stage which focuses on accounting for happened cost. The normal logic of the research is to propose that the cost management of movie and television enterprises must be extended to the cost of R&D stage. (3) In the course of analyzing the case of Huayi Brothers Media Group, this research discloses that its daily cost control mode is partly near to the target cost management, but still need to be developed, because it does not understand the target costing essence of “Center Implementation Cycle” well. This research suggests that Huayi Brothers should reengineer the film production process deeply by modifying the script at playwriting stage in order to control the cost of its production. Furthermore, this paper provides some advices for China’s movie and television enterprises to perfect the cost management system.

**Keywords:** Target Cost Management; Movie and Television Enterprises; Huayi Brothers Media Group

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